IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

INCOME TAX APPEAL NO.740 OF 2004

The Commissioner of Income Tax .. Appellant.

Versus

M/s.Kirtan Trading Pvt.Ltd. .. Respondent.

Mr.Ashok Kotangale for the appellant.

Mr.J.D. Mistry with Mr.Raj Darak for the respondent.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 28TH AUGUST, 2007.

P.C. :

1. The Income Tax Appellate Tribunal by order dated 4th December, 2003 was pleased to dismiss the appeal as orders under Section 263 passed by the CIT have been quashed by the order of the ITAT SMC Bench Mumbai dated 19th April, 1999 in ITA Nos.3628 & 3633/Mum/92, in the case of the assessee in relation to assessment years 1988-89. The revenue had preferred appeal in respect of the orders of ITAT in ITA Nos.3628 & 3633/Mum/92 in Income Tax Appeal No.1035 of 2000 with Income Tax Appeal No.1037 of 2000. These appeals came be dismissed on 22nd January, 2002 on the ground that there is no substantial question of law in view of the law laid down by the Apex Court in CIT V/s. Sarita Agarwal [167 CTR 105].

2. In view of the above, question of law as framed in this appeal will not arise. Hence, the appeal is dismissed.

(F.I. REBELLO, J.)

(J.P. DEVADHAR, J.)